

Program B: Inspector General

Program Authorization: R.S. 39:3; 39:4; 39:7; 39:8; and 49:212

Program Description

The mission of the Office of the State Inspector General Program in the Division of Administration is to promote a high level of integrity, efficiency, economy and effectiveness in the operations of the executive branch of state government. In keeping with its mission, the Office of State Inspector General provides the governor, state officials, state managers, and the general public with an independent means for detection, and deterrence of waste, inefficiencies, mismanagement, misuse and abuse of state resources within the executive branch of state government.

The goal of the Office of the State Inspector General Program in the Division of Administration is to provide for the timely dissemination of factual information regarding the effective and efficient execution and implementation of executive policy and legislative mandates by: (1) assisting state government officials in the performance of their duties by providing the Governor, state officials, and state managers with timely, factual and accurate reports containing pertinent information which may be used for operational decisions, correcting problems and/or making improvements in state operations; (2) increase public confidence and trust in state government by (a) providing the general public with a means to report concerns and have those concerns investigated; (b) giving the general public a place for assistance in communicating with and obtaining services from other state agencies; and (c) providing the public a central point to express views on legislation and governmental operations.

The Office of the State Inspector General Program in the Division of Administration includes three activities: Administration, Investigative Audits and Operational Audits, Compliance Audits, and Management Services.

The Administration activity includes work performed by the inspector general, state audit director, state audit assistant director, and secretarial staff. The primary function of management is to ensure the goals and objectives of the section are accomplished with resources appropriated through the budget process. Specifically: (a) planning, which includes selecting objectives, identifying alternatives, making decisions, and implementing plans and procedures to achieve specified goals; (b) organizing in such a manner to provide the proper structure for delegation of responsibility, which will allow appropriate assignment of activities and to provide for open lines of communication both formally and informally; (c) staffing, including recruitment, training, and development of abilities to ensure the attainment of specified goals; (d) directing by providing appropriate guidance to subordinates for clear understanding of assignments; (e) controlling by monitoring and evaluating staff activities and taking corrective action when necessary; and (f) coordinating the activities of the staff.

The Investigative Audits activity consists of planning, conducting, and reporting reviews of investigations of waste, mismanagement, fraud, misuse, or abuse of state resources. Additionally, the reviews ensure that operations are in compliance with existing laws, rules, and regulations. The primary function of the individual employee performing an investigative audit is to present a clear, timely, and evaluation of the activity reviewed. To accomplish the task, the employee must: (a) plan the work by establishing objectives and scope of the work, obtain background information including criteria (laws, rules, regulations, policies, etc.), perform a preliminary survey, and create a work plan; (b) perform field work by collecting, analyzing, and interpreting and documenting information related to the objectives of the project in order to support the final results; and (c) communicate the results of the review through both formal and informal methods. After a report is issued and a reasonable period of time has lapsed, follow-up work is performed to ensure that actions have been taken in accordance with recommendations made in formal reports.

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The Operational Audits, Compliance Audits, and Management Services activity consists of providing the governor and state management with evaluations of procedures, systems, processes, and records utilized in a functional or organizational area for the purpose of determining the effectiveness, efficiency, and economy of the activity evaluated. Additionally, the audits are conducted to ensure that operations are in compliance with existing laws, rules, and regulations. Audit performance requires proper planning; collecting, analyzing, and interpreting information; reviewing the documentation for conclusions rendered; and communicating results of the review through written reports. Management services are available to various agencies or sections for assistance with special needs. For example, the CDBG Program has used this office for assistance in the review of financial reports. This arrangement has enabled the Division of Administration to apply the cost of the service to its administrative match of the CDBG Program.

RESOURCE ALLOCATION FOR THE PROGRAM

	ACTUAL 2001-2002	ACT 13 2002-2003	EXISTING 2002-2003	CONTINUATION 2003-2004	RECOMMENDED 2003-2004	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$991,224	\$1,138,894	\$1,138,894	\$1,179,032	\$1,043,134	(\$95,760)
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	<u>\$991,224</u>	<u>\$1,138,894</u>	<u>\$1,138,894</u>	<u>\$1,179,032</u>	<u>\$1,043,134</u>	<u>(\$95,760)</u>
EXPENDITURES & REQUEST:						
Salaries	\$684,988	\$698,256	\$720,468	\$739,988	\$663,815	(\$56,653)
Other Compensation	3,901	12,480	12,480	12,480	12,480	0
Related Benefits	117,120	123,864	133,582	155,165	123,063	(10,519)
Total Operating Expenses	117,356	97,597	164,713	168,815	141,192	(23,521)
Professional Services	0	0	0	0	0	0
Total Other Charges	67,859	206,697	100,006	102,584	102,584	2,578
Total Acq. & Major Repairs	0	0	7,645	0	0	(7,645)
TOTAL EXPENDITURES AND REQUEST	<u>\$991,224</u>	<u>\$1,138,894</u>	<u>\$1,138,894</u>	<u>\$1,179,032</u>	<u>\$1,043,134</u>	<u>(\$95,760)</u>
AUTHORIZED FULL-TIME						
EQUIVALENTS: Classified	14	14	14	14	13	(1)
Unclassified	0	0	0	0	0	0
TOTAL	<u>14</u>	<u>14</u>	<u>14</u>	<u>14</u>	<u>13</u>	<u>(1)</u>

SOURCE OF FUNDING

This program is funded with State General Fund.

MAJOR FINANCIAL CHANGES

GENERAL FUND	TOTAL	T.O.	DESCRIPTION
\$1,138,894	\$1,138,894	14	ACT 13 FISCAL YEAR 2002-2003
			BA-7 TRANSACTIONS:
\$0	\$0	0	None
\$1,138,894	\$1,138,894	14	EXISTING OPERATING BUDGET - December 2, 2002
\$9,441	\$9,441	0	Annualization of FY 2002-2003 Classified State Employees Merit Increase
\$2,578	\$2,578	0	Risk Management Adjustment
(\$7,645)	(\$7,645)	0	Non-Recurring Acquisitions & Major Repairs
\$2,705	\$2,705	0	Salary Base Adjustment
(\$17,768)	(\$17,768)	0	Attrition Adjustment
(\$67,138)	(\$67,138)	(1)	Personnel Reductions
(\$5,778)	(\$5,778)	0	Salary Funding from Other Line Items
\$5,588	\$5,588	0	Group Insurance Adjustment
(\$17,743)	(\$17,743)	0	Other Adjustments - Cuts to fund the retirement and group insurance adjustments
\$1,043,134	\$1,043,134	13	TOTAL RECOMMENDED
\$0	\$0	0	LESS GOVERNOR'S SUPPLEMENTARY RECOMMENDATIONS
\$1,043,134	\$1,043,134	13	BASE EXECUTIVE BUDGET FISCAL YEAR 2003-2004
			SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE:
\$0	\$0	0	None
\$0	\$0	0	TOTAL SUPPLEMENTARY RECOMMENDATIONS CONTINGENT ON NEW REVENUE
\$1,043,134	\$1,043,134	13	GRAND TOTAL RECOMMENDED

PROFESSIONAL SERVICES

This program does not have funding recommended for Professional Services for Fiscal Year 2003-2004.

OTHER CHARGES

\$0 None

\$0 SUB-TOTAL OTHER CHARGES**Interagency Transfers:**

\$71,354 Department of Justice for legal services

\$15,481 Office of Risk Management

\$8,718 Office of Telecommunications Management

\$4,200 State Mail service fees

\$2,831 Department of Civil Service

\$102,584 SUB-TOTAL INTERAGENCY TRANSFERS**\$102,584 TOTAL OTHER CHARGES**

ACQUISITIONS AND MAJOR REPAIRS

This program does not have funding recommended for Acquisitions and Major Repairs for Fiscal Year 2003-2004.